

different in etching rate from each other.

24. The semiconductor device in accordance with claim 21, comprising:
- said capacitor upper electrode being formed to extend toward said peripheral circuit region,
- an upper interlayer isolation film being formed on said capacitor upper electrode and having a contact hole exposing a surface of said capacitor upper electrode, and
- a peripheral circuit element protection film being formed under said insulating film in a region located under said contact hole.--

#### REMARKS

Entry of this preliminary amendment is respectfully requested.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

  
Stephen A. Becker

Registration No. 26,527

600 13<sup>th</sup> Street, N.W.  
Washington, DC 20005-3096  
(202) 756-8000 SAB:dtb  
**Date: January 10, 2001**  
Facsimile: (202) 756-8087

100-4339260